

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report *** (MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 9707 Yellowstone/W Carbon Coop 56 Yellowstone

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$15,793**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2006	771	3,609,237	977,621	937,827	
2007	759	3,818,823	984,957	942,208	2,191
2008			1,015,839	973,795	15,793

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 209,585

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 4,681
Per-student amount for FY 2007----- 5,031

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	771	3,609,237	1,404,412	2,204,826	
2007	759	3,818,823	1,427,103	2,391,720	2,191
2008					15,793

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 186,894

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 2,860

Per-student amount for FY 2007----- 3,151

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Yellowstone/W Carbon Coop 9707

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Belfry K-12 Schools 0076						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	15270.00	26180.00
			2XX	Personal Services - Employee Benefits	3146.00	5614.00
			5XX	Other Purchased Services	.00	200.00
			6XX	Supplies and Materials	2839.00	1594.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	2199.00	3905.00
District/Coop Totals					23,454.00	37,493.00

Blue Creek Elem 0968

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	84165.52	95781.98
			2XX	Personal Services - Employee Benefits	1368.60	3078.76
			3XX	Purchased Professional and Technical Services	2033.17	.00
			6XX	Supplies and Materials	1096.18	1911.95
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	8408.29	9743.23
District/Coop Totals					97,071.76	110,515.92

Boyd Elem 0070

					.00	.00
District/Coop Totals					0.00	0.00

Bridger K-12 Schools 0059

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	58927.00	66519.00
			2XX	Personal Services - Employee Benefits	14721.02	13494.43
			6XX	Supplies and Materials	6053.00	4480.00
14	Retirement Fund					

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Yellowstone/W Carbon Coop 9707

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Bridger K-12 Schools 0059						
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	8521.00	9280.00
			District/Coop Totals			
					88,222.02	93,773.43

Broadview Elem 0978

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	29934.25	32383.02
			2XX	Personal Services - Employee Benefits	3954.93	4683.20
			5XX	Other Purchased Services	190.75	178.00
			6XX	Supplies and Materials	5856.46	5697.75
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	4596.27	4774.35
			District/Coop Totals			
					44,532.66	47,716.32

Broadview H S 0979

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	29911.23	30986.21
			2XX	Personal Services - Employee Benefits	3954.82	4792.99
			5XX	Other Purchased Services	367.50	.00
			6XX	Supplies and Materials	2481.26	893.35
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	4490.29	4593.55
			District/Coop Totals			
					41,205.10	41,266.10

Canyon Creek Elem 0969

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	57782.46	53026.85
			2XX	Personal Services - Employee Benefits	8006.73	6539.65
			5XX	Other Purchased Services	335.00	30.00
			6XX	Supplies and Materials	2832.93	3907.29

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Yellowstone/W Carbon Coop 9707

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Canyon Creek Elem 0969						
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	820.90	1883.63
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	17052.00	782.27
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	8450.86	6831.20
District/Coop Totals					95,280.88	73,000.89
Edgar Elem 0073						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	446.68	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	54.70	.00
District/Coop Totals					501.38	0.00
Elder Grove Elem 0972						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	33957.67	71424.09
			2XX	Personal Services - Employee Benefits	5776.89	11433.19
			6XX	Supplies and Materials	21295.15	1230.18
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	2200.00	1800.00
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	11968.00	.00
14	Retirement Fund					
	280	Special Education - Local and State				

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Yellowstone/W Carbon Coop 9707

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Elder Grove Elem 0972						
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	7956.28	11282.39
15	Miscellaneous Programs Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
298			1XX	Personal Services - Salaries	.00	5738.00
456			1XX	Personal Services - Salaries	.00	12534.21
456			2XX	Personal Services - Employee Benefits	.00	1984.34
District/Coop Totals					83,153.99	117,426.40

Elysian Elem 0981

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	36195.65	37564.98
			2XX	Personal Services - Employee Benefits	154.47	243.21
			5XX	Other Purchased Services	18791.73	3319.37
			6XX	Supplies and Materials	1573.01	817.18
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	14596.85	32219.80
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	5567.83	5623.84
District/Coop Totals					76,879.54	79,788.38

Fromberg Elem 0071

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	14860.87	29945.70
			2XX	Personal Services - Employee Benefits	2230.64	784.30
			3XX	Purchased Professional and Technical Services	.00	1200.00
			5XX	Other Purchased Services	12.00	100.00
			6XX	Supplies and Materials	150.92	2873.36
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	15547.78	.00
			2XX	Personal Services - Employee Benefits	1036.95	.00

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PRIME APPLICANT: Yellowstone/W Carbon Coop 9707

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Fromberg Elem 0071						
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	2168.34	4405.78
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	2268.57	.00
District/Coop Totals					38,276.07	39,309.14

Fromberg H S 0072

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	13988.52	20690.18
			2XX	Personal Services - Employee Benefits	2576.36	765.54
			3XX	Purchased Professional and Technical Services	34.00	.00
			5XX	Other Purchased Services	89.31	.00
			6XX	Supplies and Materials	114.98	193.08
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	5403.77	.00
			2XX	Personal Services - Employee Benefits	1438.95	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	1975.60	2956.36
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	763.17	.00
District/Coop Totals					26,384.66	24,605.16

Independent Elem 0989

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	121477.45	114681.87
			2XX	Personal Services - Employee Benefits	12133.49	12141.86
			3XX	Purchased Professional and Technical Services	392.00	577.00
			5XX	Other Purchased Services	85.44	275.70
			6XX	Supplies and Materials	3257.71	8057.79
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	868.00	1104.00
14	Retirement Fund					

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Yellowstone/W Carbon Coop 9707

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Independent Elem 0989						
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	18011.74	16940.27
District/Coop Totals					156,225.83	153,778.49

Joliet Elem 0060

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	43662.00	70858.00
			2XX	Personal Services - Employee Benefits	4722.00	6232.00
			3XX	Purchased Professional and Technical Services	15.00	.00
			5XX	Other Purchased Services	31.00	656.00
			6XX	Supplies and Materials	2824.00	3271.00
			8XX	Other Expenditures	.00	120.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	.00	833.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	4824.00	10066.00
District/Coop Totals					56,078.00	92,036.00

Joliet H S 0061

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	50518.00	51346.00
			2XX	Personal Services - Employee Benefits	3863.00	4018.00
			5XX	Other Purchased Services	25.00	.00
			6XX	Supplies and Materials	1916.00	676.00
			810	Dues and Fees	.00	145.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	7714.00	7768.00
District/Coop Totals					64,036.00	63,953.00

Laurel Elem 0970

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Yellowstone/W Carbon Coop 9707

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Laurel Elem 0970						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	620247.95	627288.57
			2XX	Personal Services - Employee Benefits	127690.81	114163.47
			6XX	Supplies and Materials	23029.54	4167.66
		21XX	Support Services - Students			
			5XX	Other Purchased Services	.00	552.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	2470.91	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	28936.41	22294.42
			2XX	Personal Services - Employee Benefits	1264.75	1263.36
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	80765.59	60194.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	99626.47	98600.94
15	Miscellaneous Programs Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
456			1XX	Personal Services - Salaries	.00	60040.33
District/Coop Totals					984,032.43	988,564.75

Laurel H S 0971

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	194030.71	227957.81
			2XX	Personal Services - Employee Benefits	30948.12	32774.26
			3XX	Purchased Professional and Technical Services	.00	3180.32
			6XX	Supplies and Materials	4339.63	5583.96
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	1088.32	58.46
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	28160.00	36323.00

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Yellowstone/W Carbon Coop 9707

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Laurel H S 0971						
	14	Retirement Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
		2XX	Personal Services - Employee Benefits			
					32352.09	36267.94
			District/Coop Totals			
					290,918.87	342,145.75

Luther Elem 1231

	01	General Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
		1XX	Personal Services - Salaries			
					7447.45	7584.45
		2XX	Personal Services - Employee Benefits			
					.00	462.60
		3XX	Purchased Professional and Technical Services			
					.00	45.00
		6XX	Supplies and Materials			
					141.10	772.39
			District/Coop Totals			
					7,588.55	8,864.44

Molt Elem 0852

					.00	.00
			District/Coop Totals			
					0.00	0.00

Morin Elem 0976

	01	General Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
		1XX	Personal Services - Salaries			
					10799.00	10900.00
		2XX	Personal Services - Employee Benefits			
					723.00	866.00
	14	Retirement Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
		2XX	Personal Services - Employee Benefits			
					1660.00	1686.00
			District/Coop Totals			
					13,182.00	13,452.00

Plenty Coups H S 1214

	01	General Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
		1XX	Personal Services - Salaries			
					29886.01	31571.25
		2XX	Personal Services - Employee Benefits			
					425.68	210.76

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Expenditures For Special Education
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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Yellowstone/W Carbon Coop 9707

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Plenty Coups H S 1214						
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	4228.23	4992.69
District/Coop Totals					<u>34,539.92</u>	<u>36,774.70</u>

Pryor Elem 0021

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	47384.27	39052.42
			2XX	Personal Services - Employee Benefits	2308.48	260.71
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	7385.38	6080.47
District/Coop Totals					<u>57,078.13</u>	<u>45,393.60</u>

Red Lodge Elem 0056

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	86651.76	109681.28
			2XX	Personal Services - Employee Benefits	19134.35	10373.61
			5XX	Other Purchased Services	75.00	.00
			6XX	Supplies and Materials	5820.73	3670.19
			810	Dues and Fees	.00	185.00
			8XX	Other Expenditures	15.00	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	18619.93	16327.87
District/Coop Totals					<u>130,316.77</u>	<u>140,237.95</u>

Red Lodge H S 0057

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	55358.01	56648.08
			2XX	Personal Services - Employee Benefits	7680.26	6233.38
			5XX	Other Purchased Services	479.50	.00
			6XX	Supplies and Materials	1173.87	644.26

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Yellowstone/W Carbon Coop 9707

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Red Lodge H S 0057						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			810	Dues and Fees	.00	25.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	8639.20	8679.66
District/Coop Totals					<u>73,330.84</u>	<u>72,230.38</u>

Roberts K-12 Schools 0069

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	24561.82	33589.62
			2XX	Personal Services - Employee Benefits	3861.48	229.00
			6XX	Supplies and Materials	559.11	223.01
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	.00	263.20
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	324.77	4768.82
District/Coop Totals					<u>29,307.18</u>	<u>39,073.65</u>

Yellowstone Academy Elem 1196

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	438495.50	442578.79
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	.00	36127.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	30650.00	30780.00
			3XX	Purchased Professional and Technical Services	130.00	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Yellowstone/W Carbon Coop 9707

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Yellowstone Academy Elem 1196						
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	67859.81	87620.67
		222X	Educational Media Services			
			2XX	Personal Services - Employee Benefits	2563.55	1231.58
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	18564.95	9041.13
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	9778.97	4137.40
			District/Coop Totals			
					568,042.78	611,516.57

Yellowstone/W Carbon Coop 9707

14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	4328.40	3326.64
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	32412.77	33724.86
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	7251.74	7488.85
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	4373.66	4630.06
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	2813.20	1776.29
15	Miscellaneous Programs Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
200			1XX	Personal Services - Salaries	16262.93	18572.62
200			2XX	Personal Services - Employee Benefits	4125.86	5982.38
200			6XX	Supplies and Materials	1434.32	.00
82	Interlocal Agreement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	28292.99	24551.80
			2XX	Personal Services - Employee Benefits	2140.15	3123.65
			5XX	Other Purchased Services	6220.24	147.14
			6XX	Supplies and Materials	4427.02	4511.35
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	218187.23	227522.80
			2XX	Personal Services - Employee Benefits	23619.29	22447.58
			3XX	Purchased Professional and Technical Services	47245.06	61448.87
			5XX	Other Purchased Services	11141.24	15691.61

Linda McCulloch Superintendent
Office of Public Instruction
Division of Special Education
PO Box 202501
Helena, MT 59620

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Yellowstone/W Carbon Coop 9707

PRC	Fund	Program	Function	Object	2006 Value	2007 Value	
Yellowstone/W Carbon Coop 9707							
82	Interlocal Agreement Fund						
	280	Special Education - Local and State					
		21XX	Support Services - Students				
			6XX	Supplies and Materials		9330.12	3494.05
			8XX	Other Expenditures		50.00	100.00
		24XX	Support Services - School Administration				
			1XX	Personal Services - Salaries		53256.69	53839.64
			2XX	Personal Services - Employee Benefits		5004.26	5341.76
			5XX	Other Purchased Services		644.71	1683.99
			6XX	Supplies and Materials		1168.58	.00
		25XX	Support Services - Business				
			1XX	Personal Services - Salaries		31295.90	33378.78
			2XX	Personal Services - Employee Benefits		4164.38	4208.40
			3XX	Purchased Professional and Technical Services		5500.00	5000.00
			5XX	Other Purchased Services		1401.38	1123.41
			6XX	Supplies and Materials		3505.76	2743.12
			8XX	Other Expenditures		.00	47.00
			District/Coop Totals			529,597.88	545,906.65
			Prime Applicant Totals			3,609,237.24	3,818,822.67